

Form F-66 (IA-2) (7-13-2018) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018 </div> <div style="text-align: center; padding: 5px;"> CITY OF WEST UNION, IOWA DUE: December 1, 2018 </div>		<div style="text-align: center;"> 16203301400000 CITY ADMINISTRATOR 612 HIGHWAY 150 SOUTH WEST UNION, IA 52175 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,136,560		1,136,560	1,139,390
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,136,560		1,136,560	1,139,390
Delinquent property taxes	0		0	0
TIF revenues	78,022		78,022	77,961
Other city taxes	205,561	0	205,561	249,723
Licenses and permits	50,759	0	50,759	47,900
Use of money and property	44,234	0	44,234	39,504
Intergovernmental	730,557	0	730,557	817,766
Charges for fees and service	297,394	937,717	1,235,111	1,236,569
Special assessments	0		0	0
Miscellaneous	61,185	0	61,185	70,858
Other financing sources, including transfers in	470,230	706,545	1,176,775	791,538
Total revenues and other sources	3,074,502	1,644,262	4,718,764	4,471,209
Expenditures and Other Financing Uses				
Public safety	554,784	0	554,784	925,198
Public works	635,231	0	635,231	939,651
Health and social services	0	0	0	0
Culture and recreation	408,109	0	408,109	437,221
Community and economic development	180,353	0	180,353	176,850
General government	169,505	0	169,505	161,071
Debt service	357,198	0	357,198	356,199
Capital projects	424,773	0	424,773	527,026
Total governmental activities expenditures	2,729,953	0	2,729,953	3,523,216
Business type activities	0	1,206,983	1,206,983	1,403,231
Total ALL expenditures	2,729,953	1,206,983	3,936,936	4,926,447
Other financing uses, including transfers out	440,230	155,000	595,230	210,538
Total ALL expenditures/And other financing uses	3,170,183	1,361,983	4,532,166	5,136,985
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-95,681	282,279	186,598	-665,776
Beginning fund balance July 1, 2017	1,912,703	866,274	2,778,977	
Ending fund balance June 30, 2018	1,817,022	1,148,553	2,965,575	-665,776

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 1,820,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,482,200	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,260,576

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted <div style="text-align: center;">11/27/18</div>	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk NICK MCINTYRE	Telephone →	Area Code 563-422-3908	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed <div style="text-align: center;">11/21/2018</div>	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF WEST UNION					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	674,056	262,657		199,847			1,136,560			1,136,560	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	674,056	262,657		199,847	0		1,136,560		T01	1,136,560	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	674,056	262,657		199,847	0	0	1,136,560			1,136,560	6			
7	TIF revenues			78,022				78,022		T01	78,022	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0							
12	Mobile home tax	1,129	441		326			1,896		T19	1,896	12			
13	Hotel/motel tax	1,268						1,268		T19	1,268	13			
14	Other local option taxes		202,397					202,397		T09	202,397	14			
15	TOTAL OTHER CITY TAXES	2,397	202,838		326	0	0	205,561	0		205,561	15			
16	Section B - LICENSES AND PERMITS	50,759						50,759		T29	50,759	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	8,489	584					9,073		U20	9,073	18			
19	Rents and royalties	10,415						10,415		U40	10,415	19			
20	Other miscellaneous use of money and property		24,746					24,746		U20	24,746	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	18,904	25,330	0	0	0	0	44,234	0		44,234	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					182,186		182,186		B89	182,186	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0		0	182,186	0	182,186	0		182,186	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST UNION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		317,189					317,189		C46	317,189	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,942						2,942		C89	2,942	49
50	Iowa Department of Transportation					21,020		21,020		C89	21,020	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants	49,689	17,924					67,613		C89	67,613	53
54	Commercial & Industrial Replacement Claim		1,110		14,750			15,860		C89	15,860	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	52,631	336,223	0	14,750	21,020	0	424,624	0		424,624	60
61												61
62	Local grants and reimbursements											62
63	County contributions	15,273						15,273			15,273	63
64	Library service							0		D89	0	64
65	Township contributions	108,474						108,474		D89	108,474	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	123,747	0	0	0	0	0	123,747	0		123,747	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	176,378	336,223	0	14,750	203,206	0	730,557	0		730,557	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	411,094	A91	411,094	73
74	Sewer							0	526,623	A80	526,623	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	10,365						10,365		A01	10,365	78
79	Landfill/garbage	143,624						143,624		A81	143,624	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	44,297						44,297		A89	44,297	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	8,120	1,520				1,520	11,160		A03	11,160	98				
99	Library charges	85,186						85,186		A89	85,186	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	2,762						2,762			2,762	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	294,354	1,520	0	0	0	1,520	297,394	937,717		1,235,111	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	32,303	7,245					39,548		U99	39,548	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	17,347						17,347		U30	17,347	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	4,290						4,290			4,290	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	53,940	7,245	0	0	0	0	61,185	0		61,185	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,270,788	835,813	78,022	214,923	203,206	1,520	2,604,272	937,717		3,541,989	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales				30,000			30,000		NR	30,000	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	551,545	NR	551,545	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	42,384				397,846		440,230	155,000		595,230	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	42,384	0	0	30,000	397,846	0	470,230	706,545		1,176,775	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,313,172	835,813	78,022	244,923	601,052	1,520	3,074,502	1,644,262		4,718,764	132				
133												133				
134	Beginning fund balance July 1, 2017	713,383	795,448	201,285	47,397	150,910	4,280	1,912,703	866,274		2,778,977	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,026,555	1,631,261	279,307	292,320	751,962	5,800	4,987,205	2,510,536		7,497,741	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention	346,743	99,996					446,739		E62	446,739	2				
3	Jail							0		E04	0	3				
4	Emergency management	9,177						9,177		E89	9,177	4				
5	Flood control	46,594						46,594		E59	46,594	5				
6	Fire department	45,610	6,400					52,010		E24	52,010	6				
7	Ambulance							0		E32	0	7				
8	Building inspections							0		E66	0	8				
9	Miscellaneous protective services							0		E66	0	9				
10	Animal control	264						264		E32	264	10				
11	Other public safety							0		E89	0	11				
12								0			0	12				
13								0			0	13				
14	TOTAL PUBLIC SAFETY	448,388	106,396		0	0	0	554,784			554,784	14				
15	Section B — PUBLIC WORKS											15				
16	Roads, bridges, sidewalks	38,766	377,220					415,986		E44	415,986	16				
17	Parking meter and off-street							0		E60	0	17				
18	Street lighting	50,936						50,936		E44	50,936	18				
19	Traffic control safety	1,657						1,657		E44	1,657	19				
20	Snow removal		22,299					22,299		E44	22,299	20				
21	Highway engineering							0		E44	0	21				
22	Street cleaning							0		E81	0	22				
23	Airport (if not an enterprise)	29,007	336					29,343		E01	29,343	23				
24	Garbage (if not an enterprise)	115,010						115,010		E81	115,010	24				
25	Other public works							0		E89	0	25				
26	Public Works Administration							0			0	26				
27	Engineering Management Services							0			0	27				
28	TOTAL PUBLIC WORKS	235,376	399,855		0	0	0	635,231			635,231	28				
29	Section C — HEALTH AND SOCIAL SERVICES											29				
30	Welfare assistance							0		E79	0	30				
31	City hospital							0		E36	0	31				
32	Payments to private hospitals							0		E36	0	32				
33	Health regulation and inspections							0		E32	0	33				
34	Water, air, and mosquito control							0		E32	0	34				
35	Community mental health							0		E32	0	35				
36	Other health and social services							0		E79	0	36				
37								0			0	37				
38								0			0	38				
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39				
40	Section D — CULTURE AND RECREATION											40				
41	Library services	126,704	53,288					179,992		E52	179,992	41				
42	Museum, band, theater							0		E61	0	42				
43	Parks	75,950	15,335					91,285		E61	91,285	43				
44	Recreation	83,773	7,650					91,423		E61	91,423	44				
45	Cemetery	41,850	3,559					45,409		E03	45,409	45				
46	Community center, zoo, marina, and auditorium							0		E61	0	46				
47	Other culture and recreation							0		E61	0	47				
48								0			0	48				
49								0			0	49				
50	TOTAL CULTURE AND RECREATION	328,277	79,832		0	0	0	408,109			408,109	50				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST UNION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	7,507	40					7,547		E89	7,547	52
53	Economic development	29,014	52,010					81,024		E89	81,024	53
54	Housing and urban renewal			90,550				90,550		E50	90,550	54
55	Planning and zoning	1,232						1,232		E29	1,232	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	37,753	52,050	90,550	0	0	0	180,353			180,353	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	6,555	580					7,135		E29	7,135	61
62	Clerk, Treasurer, financial administration	104,711	37,917					142,628		E23	142,628	62
63	Elections	1,382						1,382		E89	1,382	63
64	Legal services and city attorney	3,607						3,607		E25	3,607	64
65	City hall and general buildings	14,753						14,753		E31	14,753	65
66	Tort liability							0		E89	0	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	131,008	38,497		0	0	0	169,505			169,505	70
71	Section G — DEBT SERVICE				357,198			357,198			357,198	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	357,198	0	0	357,198			357,198	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76						424,773		424,773			424,773	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	424,773	0	424,773			424,773	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	0	0		0	424,773	0	424,773			424,773	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,180,802	676,630	90,550	357,198	424,773	0	2,729,953			2,729,953	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF WEST UNION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								326,056	E91	326,056	88
89	Capital outlay									G91	0	89
90	Debt Service							600		F91	600	90
91	Sewer and sewage disposal — Current operation							298,453		E80	298,453	91
92	Capital outlay							566,874		G80	566,874	92
93	Debt Service							15,000		F80	15,000	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								1,206,983		1,206,983	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST UNION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	1,180,802	676,630	90,550	357,198	424,773	0	2,729,953	1,206,983		3,936,936	130	
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		131
132	Regular transfers out	51,687	238,993			149,550		440,230	155,000		595,230	132	
133	Internal TIF loans/repayments and transfers out							0			0	133	
134								0			0	134	
135	TOTAL OTHER FINANCING USES	51,687	238,993	0	0	149,550	0	440,230	155,000		595,230	135	
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	1,232,489	915,623	90,550	357,198	574,323	0	3,170,183	1,361,983		4,532,166	136	
137												137	
138	Ending fund balance June 30, 2018:											138	
139	Governmental:											139	
140	Nonspendable						5,800	5,800			5,800	140	
141	Restricted		715,638	188,757	-64,878			839,517			839,517	141	
142	Committed					177,639		177,639			177,639	142	
143	Assigned							0			0	143	
144	Unassigned	794,066						794,066			794,066	144	
145	Total Governmental	794,066	715,638	188,757	-64,878	177,639	5,800	1,817,022			1,817,022	145	
146	Proprietary								1,148,553		1,148,553	146	
147	Total ending fund balance June 30, 2018	794,066	715,638	188,757	-64,878	177,639	5,800	1,817,022	1,148,553		2,965,575	147	
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	2,026,555	1,631,261	279,307	292,320	751,962	5,800	4,987,205	2,510,536		7,497,741	148	
149												149	

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WEST UNION Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>												
Purpose		Amount paid to other local governments				Purpose		Amount paid to State					
Correction.....		M05 \$				Highways.....		L44 \$					
Health.....		M32				All other.....		L89 \$					
Highways.....		M44											
Transit subsidies.....		M94											
Libraries.....		M52											
Police protection.....		M62											
Sewerage.....		M80											
Sanitation.....		M81											
All other.....		M89 \$ 33,550											
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.												
										Amount - Omit cents			
Total salaries and wages paid.....										2009 \$		752,196	
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt		Debt during the fiscal year				Debt Outstanding - JUNE 30, 2018				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)						
1. Water utility	19U \$ 850,000	29U \$	39U \$ 50,000	49U \$	49U \$	49U \$ 800,000	49U \$	191 \$ 39,075					
2. Sewer utility	19U 143,655	29U	39U 551,545	49U	49U	49U 682,200	49U	189 5,451					
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192					
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193					
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194					
6. Industrial Revenue	19T	24T	34T		44T	44T		189					
7. Mortgage revenue	19T	24T	34T		44T	44T		189					
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189					
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189					
10. GO	19U 2,115,000	29U	39U 295,000	49U 1,820,000	49U	49U	49U	189 49,942					
11. Parking	19U	29U	39U	49U	49U	49U	49U	189					
12. Airport	19U	29U	39U	49U	49U	49U	49U	189					
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189					
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189					
Total long-term debt	3,108,655	551,545	358,000	1,820,000	0	1,482,200	0	94,468					
B. Short-term debt						Amount - Omit cents							
Outstanding as of JULY 1, 2017				61V \$									
Outstanding as of JUNE 30, 2018				64V \$									
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents								
Assessed Valuations by Levy Authority and County, AY2016/FY2018													
Actual valuation -- January 1, 2016				\$	125,211,518	x .05 = \$	6,260,576						
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018												
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)								
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61										
	\$	\$	2,965,575		2,965,575								
REMARKS	V98												